

2 - GOAC Book Blue - 2015 - BOA

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Bureau of Administration**State Accounting System - Other Fund Balances****Company 3007 - Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund**

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	1,444.14	1,477.88	-	-
2 Total Assets	1,444.14	1,477.88	-	-
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,444.14	1,477.88	-	-
8 Total Fund Equity	1,444.14	1,477.88	-	-
9 Total Liabilities and Fund Equity	1,444.14	1,477.88	-	-
10				
11				
12 Use of Money and Property	46.99	33.74	21.91	-
13 Other Revenue	-	-	-	-
14 Total Operating Revenue	46.99	33.74	21.91	-
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	1,444.00	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	1,444.00	-
21				
22 Transfers In	-	-	-	-
23 Transfers Out	-	-	(55.79)	-
24 Net Transfers In (Out)	-	-	(55.79)	-
25				
26 Net Change	46.99	33.74	(1,477.88)	-
27				
28 Beginning Fund Equity	1,397.15	1,444.14	1,477.88	-
29 Ending Equity	1,444.14	1,477.88	-	-

Company: 3007**Company Name:** BOA Special Revenue Fund**Fund Name:** Department of Corrections Building Improvement Fund and the Department of Human Services Building Improvement Fund**Fund Type:** Special Revenue

Purpose: Fund was used to make payments to the SD Building Authority for Springfield bonds. There are no more revenues coming to this fund from School and Public Lands relating to land sales. Only investment proration income is being deposited to the fund. It is anticipated that these funds will be spent down in FY2014.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 3007 - State Capital Construction Fund

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	-	-	-	-
8 Total Fund Equity	-	-	-	-
9 Total Liabilities and Fund Equity	-	-	-	-
10				
11				
12 Taxes	6,257,976.56	6,820,439.76	6,543,687.74	6,774,797.97
13 Use of Money and Property	18,107.58	12,951.68	5,741.60	3,018.24
14 Total Operating Revenue	6,276,084.14	6,833,391.44	6,549,429.34	6,777,816.21
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	-	-	-	-
18 Contractual Services	-	-	-	-
19 Supplies and Materials	-	-	-	-
20 Total Operating Expenditures/Expenses	-	-	-	-
21				
22 Transfers In	7,771,896.00	8,505,577.00	8,487,780.00	7,017,262.00
23 Transfers Out	(14,047,980.14)	(15,338,968.44)	(15,037,209.34)	(13,795,078.21)
24 Net Transfers In (Out)	(6,276,084.14)	(6,833,391.44)	(6,549,429.34)	(6,777,816.21)
25				
26 Net Change	-	-	-	-
27				
28 Beginning Fund Equity	-	-	-	-
29 Ending Equity	-	-	-	-

Company: 3007

Company Name: BOA Special Revenue Fund

Fund Name: State Capital Construction Fund

Fund Type: Agency Fund

Purpose: SDCL 5-27-1 created the State Capital Construction Fund. The Lottery deposits into this fund the remaining net proceeds to the state from the sale of on-line lottery tickets after the first one million four hundred thousand dollars is deposited into the general fund. SDCL 34A-13-20 authorizes a portion of the petroleum release compensation and tank inspection fee to be deposited into this fund. The fund shall be a participating fund and shall be credited for all interest earned on fund balances. Expenditures from the fund shall be made only upon approval by the Legislature. All monies received in this fund are transferred to the following funds: SDCL 5-27-4 (25 6/10% to ethanol fuel fund), SDCL 5-27-5 (2 6/10% to highway fund), and, SDCL 5-27-6 (71 8/10% to water and environment fund).

Budget Information: There is no budget for this fund (no disbursements outside of distributions to other funds).

Bureau of Administration
State Accounting System - Other Fund Balances
Company 3007 - Statewide M&R Fund

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	2,605,606.10	2,694,405.59	1,248,752.10	-
2 Total Assets	2,605,606.10	2,694,405.59	1,248,752.10	-
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	2,605,606.10	2,694,405.59	1,248,752.10	-
9 Total Fund Equity	2,605,606.10	2,694,405.59	1,248,752.10	-
10 Total Liabilities and Fund Equity	2,605,606.10	2,694,405.59	1,248,752.10	-
11				
12				
13 Use of Money and Property	108,684.79	85,439.26	40,428.54	23,717.34
14 Sales and Services	-	-	-	-
15 Other Revenue	27,026.30	13,366.76	1,245.22	531.00
16 Total Operating Revenue	135,711.09	98,806.02	41,673.76	24,248.34
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	352.00	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	24,670.73	10,006.53	5,828.32	2,669.56
22 Capital Outlay	48,814.09	300,000.00	1,481,498.93	1,270,330.88
23 Total Operating Expenditures/Expenses	73,836.82	310,006.53	1,487,327.25	1,273,000.44
24				
25 Transfers In	-	300,000.00	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	300,000.00	-	-
28				
29 Net Change	61,874.27	88,799.49	(1,445,653.49)	(1,248,752.10)
30				
31 Beginning Fund Equity	2,543,731.83	2,605,606.10	2,694,405.59	1,248,752.10
32 Ending Equity	2,605,606.10	2,694,405.59	1,248,752.10	-

Company: 3007

Company Name: BOA Special Revenue Fund

Fund Name: Statewide M&R Fund

Fund Type: Special Revenue

Purpose: SDCL 5-14-30 created the Statewide M&R Fund. Source: Money previously received from State Capital Construction Fund, no longer has a significant revenue source. Receive monies occasionally from bond refundings. Use: To be used for maintenance and repair of state buildings.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

This fund was discussed in 6/23/09 GOAC meeting. Part of funding for maintenance and repair projects.

There was a \$300,000 transfer from School and Public Lands Public Building Fund in FY2013.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 3029 - Extraordinary Litigation Fund

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	1,210,987.77	1,185,107.46	636,709.80	(1,421,861.81)
2 Total Assets	1,210,987.77	1,185,107.46	636,709.80	(1,421,861.81)
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	1,210,987.77	1,185,107.46	636,709.80	(1,421,861.81)
8 Total Fund Equity	1,210,987.77	1,185,107.46	636,709.80	(1,421,861.81)
9 Total Liabilities and Fund Equity	1,210,987.77	1,185,107.46	636,709.80	(1,421,861.81)
10				
11				
12 Use of Money and Property	3,501.70	5,576.81	14,778.02	10,878.12
13 Other Revenue	37,422.00	-	-	-
14 Total Operating Revenue	40,923.70	5,576.81	14,778.02	10,878.12
15				
16 Personal Services and Benefits	-	-	-	-
17 Travel	2,367.19	4,687.91	9,026.23	17,505.46
18 Contractual Services	18,473.64	26,769.21	554,111.02	561,944.27
19 Supplies and Materials	103.90	-	38.43	-
20 Capital Outlay	-	-	-	-
21 Insurance Claims	-	-	-	1,490,000.00
22 Total Operating Expenditures/Expenses	20,944.73	31,457.12	563,175.68	2,069,449.73
23				
24 Transfers In	1,042,828.00	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	1,042,828.00	-	-	-
27				
28 Net Change	1,062,806.97	(25,880.31)	(548,397.66)	(2,058,571.61)
29				
30 Beginning Fund Equity	148,180.80	1,210,987.77	1,185,107.46	636,709.80
31 Ending Equity	1,210,987.77	1,185,107.46	636,709.80	(1,421,861.81)

Company: 3029

Company Name: BOA Special Revenue Fund (Info)

Fund Name: Extraordinary Litigation Fund

Fund Type: Special Revenue (reported in General Fund for CAFR)

Purpose: SDCL 1-14-3.1 created the Extraordinary Litigation Fund. Source: Appropriations from General Fund. Unexpended money and any interest that may be credited to the fund shall remain in the fund. Use: The fund may be used for plaintiff attorney fee awards, retention of outside counsel, or other litigation expenses not otherwise eligible to be paid under § 3-22-1. The Extraordinary Litigation Fund is hereby continuously appropriated and shall be budgeted through the informational budget process.

The Life Protection Subfund is established within the Extraordinary Litigation Fund. The Subfund shall be used to cover the litigation costs, including expert witness fees and attorney fees awarded under 42 U.S.C. § 1988 or other applicable statutes, associated with defending South Dakota statutes that regulate or proscribe abortion or contraception. In addition to moneys that the Legislature may appropriate to the subfund, the commissioner of the Bureau of Administration may accept private contributions for the subfund's purposes and deposit those moneys in the subfund. The Life Protection Litigation Subfund shall retain the interest income derived from the moneys credited to the subfund in accordance with §§ 4-5-30 and 4-5-30.1.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 3113 - Maintenance of Buildings and Grounds

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	1,714,608.90	2,093,682.87	2,728,771.31	3,622,861.39
2 Advances to Other Funds	-	-	-	-
3 Total Assets	1,714,608.90	2,093,682.87	2,728,771.31	3,622,861.39
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	13,728.60	4,985.56	-
9 Unreserved Fund Balance	1,714,608.90	2,079,954.27	2,723,785.75	3,622,861.39
10 Total Fund Equity	1,714,608.90	2,093,682.87	2,728,771.31	3,622,861.39
11 Total Liabilities and Fund Equity	1,714,608.90	2,093,682.87	2,728,771.31	3,622,861.39
12				
13				
14 Use of Money and Property	-	-	-	-
15 Sales and Services	1,565,201.38	1,598,745.04	1,709,684.73	1,672,722.00
16 Administering Programs	-	337,859.00	164,141.00	-
17 Other Revenue	-	-	2,036.57	6,296.56
18 Total Operating Revenue	1,565,201.38	1,936,604.04	1,875,862.30	1,679,018.56
19				
20 Personal Services and Benefits	-	-	-	-
21 Travel	-	-	-	-
22 Contractual Services	-	-	-	-
23 Supplies and Materials	-	-	-	-
24 Capital Outlay	1,926,143.01	1,557,530.07	1,240,773.86	784,928.48
25 Total Operating Expenditures/Expenses	1,926,143.01	1,557,530.07	1,240,773.86	784,928.48
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(360,941.63)	379,073.97	635,088.44	894,090.08
32				
33 Beginning Fund Equity	2,075,550.53	1,714,608.90	2,093,682.87	2,728,771.31
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	1,714,608.90	2,093,682.87	2,728,771.31	3,622,861.39

Company: 3113

Company Name: Maintenance and Repair

Fund Name: Maintenance of Buildings and Grounds

Fund Type: Special Revenue

Purpose: SDCL 5-15-28 established the working capital account for maintenance of buildings and grounds. SDCL 5-15-29 authorized the Bureau of Administration to obtain monthly reimbursements for the depreciation of physical facilities computed on their useful life and the actual cost of providing maintenance of physical facilities, including a proper share of utility costs, janitorial services and supplies, utilized by the agency receiving such services. SDCL 5-15-29.1 established a Building Depreciation Fund in which funds collected for depreciation pursuant to SDCL 5-15-29 shall be deposited. SDCL 5-15-30 restricts use to providing maintenance services for buildings and grounds.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

This fund was discussed in 6/23/09 GOAC meeting. Part of funding for maintenance and repair projects. This fund is specifically for the state capital complex.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6003 - Records Management Internal Service Fund

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	137,213.91	127,247.48	147,200.09	150,487.41
2 Total Assets	137,213.91	127,247.48	147,200.09	150,487.41
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Unreserved Fund Balance	137,213.91	127,247.48	147,200.09	150,487.41
8 Total Fund Equity	137,213.91	127,247.48	147,200.09	150,487.41
9 Total Liabilities and Fund Equity	137,213.91	127,247.48	147,200.09	150,487.41
10				
11				
12 Use of Money and Property	6,076.74	4,112.74	2,445.97	1,595.23
13 Sales and Services	239,289.46	229,283.81	252,742.72	235,478.87
14 Other Revenue	-	-	-	-
15 Total Operating Revenue	245,366.20	233,396.55	255,188.69	237,074.10
16				
17 Personal Services and Benefits	150,542.69	149,595.60	166,072.16	155,274.87
18 Travel	-	-	76.16	-
19 Contractual Services	94,023.91	67,529.03	50,402.53	63,119.40
20 Supplies and Materials	8,812.17	20,911.02	16,854.80	15,392.51
21 Capital Outlay	4,020.03	5,327.33	1,830.43	-
22 Total Operating Expenditures/Expenses	257,398.80	243,362.98	235,236.08	233,786.78
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(12,032.60)	(9,966.43)	19,952.61	3,287.32
29				
30 Beginning Fund Equity	149,246.51	137,213.91	127,247.48	147,200.09
31 Ending Equity	137,213.91	127,247.48	147,200.09	150,487.41

Company: 6003

Company Name: Records Management Fund

Fund Name: Records Management Internal Service Fund

Fund Type: Internal Service

Purpose: SDCL 1-27-12.1 created the Records Management Internal Service Fund. Sources: All payments received by the Bureau of Administration pursuant to this section. Uses: The Commissioner of Administration shall apportion all expenses incurred in the administration and operation of the Records Management Program to all state departments, agencies, and institutions utilizing such program.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6004 - Buildings and Grounds Fund

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	69,011.00	660,965.44	722,151.24	768,185.01
2 Total Assets	69,011.00	660,965.44	722,151.24	768,185.01
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	26,447.05	4,495.00	-	-
8 Unreserved Fund Balance	42,563.95	656,470.44	722,151.24	768,185.01
9 Total Fund Equity	69,011.00	660,965.44	722,151.24	768,185.01
10 Total Liabilities and Fund Equity	69,011.00	660,965.44	722,151.24	768,185.01
11				
12				
13 Use of Money and Property	10,368.64	4,007.18	2,412.54	3,634.51
14 Sales and Services	5,134,842.56	6,040,722.88	6,018,308.21	6,132,688.40
15 Other Revenue	3,323.02	18,089.77	3,144.75	8,152.70
16 Total Operating Revenue	5,148,534.22	6,062,819.83	6,023,865.50	6,144,475.61
17				
18 Personal Services and Benefits	2,883,397.95	2,818,546.10	3,029,112.70	3,151,441.59
19 Travel	760.60	2,591.22	3,329.63	426.00
20 Contractual Services	1,905,762.03	1,913,500.77	2,036,281.36	2,132,338.68
21 Supplies and Materials	873,616.81	869,472.55	869,988.69	787,732.30
22 Capital Outlay	47,158.29	66,637.99	23,954.82	26,489.46
23 Interest Expense	59.52	116.76	12.50	13.81
24 Total Operating Expenditures/Expenses	5,710,755.20	5,670,865.39	5,962,679.70	6,098,441.84
25				
26 Transfers In	-	200,000.00	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	200,000.00	-	-
29				
30 Net Change	(562,220.98)	591,954.44	61,185.80	46,033.77
31				
32 Beginning Fund Equity	631,231.98	69,011.00	660,965.44	722,151.24
33 Ending Equity	69,011.00	660,965.44	722,151.24	768,185.01

Company: 6004

Company Name: Buildings and Grounds Fund

Fund Name: Buildings and Grounds Fund

Fund Type: Internal Service

Purpose: SDCL 5-15-26 provided that the Commissioner of Administration shall be the superintendent of the State Capitol, and shall have control, manage and supervise the buildings and grounds, and shall employ engineers, carpenters, electricians, plumbers, mechanics, watchmen, policemen, elevator operators, guides, janitors, and other laborers as may be necessary for the proper care, safety, management, and maintenance of the capitol and grounds, and the public property there kept, and for the proper protection of the properties from injury and deterioration. SDCL 5-15-28 established a working capital account in the state treasury for the purpose of providing maintenance services for the various buildings and grounds under the jurisdiction of the Bureau of Administration. This fund is used to account for the costs incurred in providing maintenance of buildings and grounds services to various state agencies. Revenue is derived by charging user agencies for maintenance of buildings and grounds.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6005 - Central Mail Services Fund

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	674,696.98	518,454.86	491,533.94	578,776.88
2 Total Assets	674,696.98	518,454.86	491,533.94	578,776.88
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	23.53	-	-	-
8 Unreserved Fund Balance	674,673.45	518,454.86	491,533.94	578,776.88
9 Total Fund Equity	674,696.98	518,454.86	491,533.94	578,776.88
10 Total Liabilities and Fund Equity	674,696.98	518,454.86	491,533.94	578,776.88
11				
12				
13 Use of Money and Property	15,300.18	11,814.62	7,639.78	4,298.73
14 Sales and Services	3,539,522.73	3,391,177.83	3,462,242.46	3,681,942.07
15 Other Revenue	648.74	-	900.00	92.50
16 Total Operating Revenue	3,555,471.65	3,402,992.45	3,470,782.24	3,686,333.30
17				
18 Personal Services and Benefits	345,017.38	351,878.81	363,351.31	362,435.86
19 Travel	-	-	-	-
20 Contractual Services	189,792.21	169,510.02	179,530.39	213,265.20
21 Supplies and Materials	2,961,697.71	2,956,574.94	2,954,360.51	2,972,289.37
22 Capital Outlay	7,301.93	81,270.80	460.95	45,132.65
23 Interest Expense	-	-	-	5,967.28
24 Total Operating Expenditures/Expenses	3,503,809.23	3,559,234.57	3,497,703.16	3,599,090.36
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	51,662.42	(156,242.12)	(26,920.92)	87,242.94
31				
32 Beginning Fund Equity	623,034.56	674,696.98	518,454.86	491,533.94
33 Ending Equity	674,696.98	518,454.86	491,533.94	578,776.88

Company: 6005

Company Name: Central Mail Services Fund

Fund Name: Central Mail Service Fund

Fund Type: Internal Service

Purpose: SDCL 1-14-18 created a Central Mail Service Fund to encompass the operations of the capitol central mail system. The Commissioner of the Bureau of Administration is authorized to apportion all expenses encountered in the operation of the capitol central mail system to all state departments, agencies, and institutions that utilize the system.

Budget Information: Included in the General Appropriations Bill. Supplies purchased for resale such as postage are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6007 - Central Duplicating Fund

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	183,184.71	215,589.39	205,443.34	368,385.75
2 Total Assets	183,184.71	215,589.39	205,443.34	368,385.75
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	183,184.71	215,589.39	205,443.34	368,385.75
9 Total Fund Equity	183,184.71	215,589.39	205,443.34	368,385.75
10 Total Liabilities and Fund Equity	183,184.71	215,589.39	205,443.34	368,385.75
11				
12				
13 Use of Money and Property	18,976.21	8,305.47	3,902.39	2,555.12
14 Sales and Services	1,145,823.88	1,309,112.39	1,267,650.94	1,324,170.18
15 Other Revenue	-	-	-	144.22
16 Total Operating Revenue	1,164,800.09	1,317,417.86	1,271,553.33	1,326,869.52
17				
18 Personal Services and Benefits	374,103.79	386,088.94	386,875.66	374,484.71
19 Travel	-	-	-	-
20 Contractual Services	567,846.86	551,031.68	574,071.60	497,496.96
21 Supplies and Materials	413,817.48	347,043.56	319,943.95	288,709.74
22 Capital Outlay	9,591.65	849.00	808.17	3,235.70
23 Interest Expense	-	-	-	-
24 Total Operating Expenditures/Expenses	1,365,359.78	1,285,013.18	1,281,699.38	1,163,927.11
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(200,559.69)	32,404.68	(10,146.05)	162,942.41
31				
32 Beginning Fund Equity	383,744.40	183,184.71	215,589.39	205,443.34
33 Ending Equity	183,184.71	215,589.39	205,443.34	368,385.75

Company: 6007

Company Name: Central Duplicating Fund

Fund Name: Central Duplicating Fund

Fund Type: Internal Service

Purpose: This fund was established to account for costs associated with and revenues received for providing duplicating services to state agencies.

Budget Information: Included in the General Appropriations Bill. Supplies purchased for resale are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6008 - Fleet & Travel Management Fund

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	141,474.93	1,885,349.57	2,217,246.75	1,877,472.08
2 Accounts Receivable	-	1,297.00	-	-
3 Total Assets	141,474.93	1,886,646.57	2,217,246.75	1,877,472.08
4				
5 Due to Other Funds	-	-	-	-
6 Advances From Other Funds	-	-	-	-
7 Total Liabilities	-	-	-	-
8				
9 Reserve for Encumbrances	-	23,542.00	270,884.00	153,491.00
10 Unreserved Fund Balance	141,474.93	1,863,104.57	1,946,362.75	1,723,981.08
11 Total Fund Equity	141,474.93	1,886,646.57	2,217,246.75	1,877,472.08
12 Total Liabilities and Fund Equity	141,474.93	1,886,646.57	2,217,246.75	1,877,472.08
13				
14				
15 Use of Money and Property	95,329.31	20,874.04	4,322.65	13,477.63
16 Sales and Services	15,124,780.73	16,688,011.73	15,760,449.34	14,744,595.95
17 Other Revenue	1,144,375.87	597,310.55	1,001,573.76	1,147,195.33
18 Total Operating Revenue	16,364,485.91	17,306,196.32	16,766,345.75	15,905,268.91
19				
20 Personal Services and Benefits	612,717.60	613,579.42	616,345.54	661,903.52
21 Travel	5,977.97	6,013.46	6,227.29	9,516.21
22 Contractual Services	2,774,352.20	2,355,462.09	2,375,395.97	2,813,497.50
23 Supplies and Materials	9,883,951.27	9,573,955.39	9,619,074.66	8,180,766.25
24 Capital Outlay	3,307,234.35	2,872,640.02	3,604,748.56	4,319,190.54
25 Other Expense	3,651.39	-	-	-
26 Interest Expense	92,071.26	139,374.30	213,953.55	246,651.04
27 Total Operating Expenditures/Expenses	16,679,956.04	15,561,024.68	16,435,745.57	16,231,525.06
28				
29 Transfers In	-	-	-	-
30 Transfers Out	-	-	-	-
31 Net Transfers In (Out)	-	-	-	-
32				
33 Net Change	(315,470.13)	1,745,171.64	330,600.18	(326,256.15)
34				
35 Beginning Fund Equity	456,945.06	141,474.93	1,886,646.57	2,217,246.75
36 Prior Period Adjustment	-	-	-	(13,518.52)
36 Ending Equity	141,474.93	1,886,646.57	2,217,246.75	1,877,472.08

Company: 6008

Company Name: Fleet & Travel Management Fund

Fund Name: Fleet & Travel Management Fund

Fund Type: Internal Service

Purpose: SDCL 5-25-4 authorized the establishment of an internal service fund to collect and disburse mileage payments and motor vehicle disbursements equitably between the several departments, agencies, and officers of the state.

Budget Information: Included in the General Appropriations Bill. Supplies purchased for resale are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6014 - Public Entity Pool for Liability

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	10,331,166.30	9,845,622.24	10,012,899.30	11,558,801.52
2 Total Assets	10,331,166.30	9,845,622.24	10,012,899.30	11,558,801.52
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	221.05	-	-	19,776.95
8 Unreserved Fund Balance	10,330,945.25	9,845,622.24	10,012,899.30	11,539,024.57
9 Total Fund Equity	10,331,166.30	9,845,622.24	10,012,899.30	11,558,801.52
10 Total Liabilities and Fund Equity	10,331,166.30	9,845,622.24	10,012,899.30	11,558,801.52
11				
12				
13 Use of Money and Property	307,463.98	197,865.10	135,593.01	92,040.31
14 Sales and Services	3,897,318.50	1,965,509.01	2,895,816.65	3,304,667.48
15 Other Revenue	12,500.00	-	43,068.21	15,000.00
16 Total Operating Revenue	4,217,282.48	2,163,374.11	3,074,477.87	3,411,707.79
17				
18 Personal Services and Benefits	298,661.87	245,153.19	266,984.77	247,623.18
19 Travel	21,581.16	24,311.33	19,370.32	20,592.96
20 Contractual Services	1,617,246.35	2,077,954.24	2,219,599.07	1,567,356.66
21 Supplies and Materials	4,851.52	2,917.79	3,058.79	3,236.01
22 Capital Outlay	7,213.44	1,817.65	1,895.99	7,128.51
23 Insurance Claims	213,333.33	296,763.97	396,291.87	75,000.00
24 Total Operating Expenditures/Expenses	2,162,887.67	2,648,918.17	2,907,200.81	1,920,937.32
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	2,054,394.81	(485,544.06)	167,277.06	1,490,770.47
31				
32 Beginning Fund Equity	8,276,771.49	10,331,166.30	9,845,622.24	10,012,899.30
33 Prior Period Adjustment	-	-	-	55,131.75
34 Ending Equity	10,331,166.30	9,845,622.24	10,012,899.30	11,558,801.52

Company: 6014

Company Name: Public Entity Pool for Liability Fund

Fund Name: Public Entity Pool for Liability

Fund Type: Internal Service

Purpose: SDCL 3-22-1 created the public entity pool for liability fund. Source: Billings to state agencies. Use: Payment of valid tort claims against all member public entities of the state and their officers and employees for all liability they may incur based upon negligence in the operation of motor vehicles or negligence in performing other acts within an employee's scope of employment and federal claims.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Bureau of Administration**State Accounting System - Other Fund Balances****Company 6015 - Procurement Management Internal Service Fund**

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	109,012.32	13,453.72	28,172.60	16,045.82
2 Total Assets	109,012.32	13,453.72	28,172.60	16,045.82
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	109,012.32	13,453.72	28,172.60	16,045.82
9 Total Fund Equity	109,012.32	13,453.72	28,172.60	16,045.82
10 Total Liabilities and Fund Equity	109,012.32	13,453.72	28,172.60	16,045.82
11				
12				
13 Use of Money and Property	1,913.60	2,647.83	687.54	332.55
14 Sales and Services	512,573.36	468,845.65	591,198.13	557,955.33
15 Other Revenue	91,805.49	80,696.56	120,752.12	115,876.98
16 Total Operating Revenue	606,292.45	552,190.04	712,637.79	674,164.86
17				
18 Personal Services and Benefits	433,431.81	451,838.68	478,031.52	492,177.31
19 Travel	114.88	164.15	-	-
20 Contractual Services	143,552.70	161,920.58	216,729.31	137,598.56
21 Supplies and Materials	4,629.65	6,909.62	2,509.95	2,249.40
22 Capital Outlay	10,279.00	64,096.35	648.13	54,266.37
23 Interest Expense	0.28	-	-	-
24 Total Operating Expenditures/Expenses	592,008.32	684,929.38	697,918.91	686,291.64
25				
26 Transfers In	-	37,180.74	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	37,180.74	-	-
29				
30 Net Change	14,284.13	(95,558.60)	14,718.88	(12,126.78)
31				
32 Beginning Fund Equity	94,728.19	109,012.32	13,453.72	28,172.60
33 Ending Equity	109,012.32	13,453.72	28,172.60	16,045.82

Company: 6015**Company Name:** Procurement Management Fund**Fund Name:** Procurement Management Internal Service Fund**Fund Type:** Internal Service

Purpose: SDCL 5-18D-8 created the Procurement Management Internal Service Fund. Source: Payments received from the administration of the procurement management system. Use: The commissioner of administration shall apportion all expenses incurred in the administration of the procurement management system to all state departments, agencies, and institutions utilizing such system.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6016 - State Engineer

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	552,840.11	559,253.62	638,566.97	674,870.24
2 Total Assets	552,840.11	559,253.62	638,566.97	674,870.24
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	552,840.11	559,253.62	638,566.97	674,870.24
9 Total Fund Equity	552,840.11	559,253.62	638,566.97	674,870.24
10 Total Liabilities and Fund Equity	552,840.11	559,253.62	638,566.97	674,870.24
11				
12				
13 Use of Money and Property	22,292.87	13,900.05	7,583.75	5,216.28
14 Sales and Services	806,775.90	969,338.50	1,101,629.00	1,109,652.20
15 Total Operating Revenue	829,068.77	983,238.55	1,109,212.75	1,114,868.48
16				
17 Personal Services and Benefits	693,835.40	777,955.95	841,249.03	859,470.81
18 Travel	51,683.52	52,848.27	50,687.54	47,266.93
19 Contractual Services	118,105.85	122,721.23	126,943.82	141,591.94
20 Supplies and Materials	11,877.26	12,062.55	10,123.06	10,477.28
21 Capital Outlay	3,087.49	11,237.04	895.95	19,758.25
22 Total Operating Expenditures/Expenses	878,589.52	976,825.04	1,029,899.40	1,078,565.21
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(49,520.75)	6,413.51	79,313.35	36,303.27
29				
30 Beginning Fund Equity	602,360.86	552,840.11	559,253.62	638,566.97
31 Ending Equity	552,840.11	559,253.62	638,566.97	674,870.24

Company: 6016

Company Name: State Engineer Fund

Fund Name: State Engineer

Fund Type: Internal Service

Purpose: This fund was created for the purpose of receiving payment of expenses incurred for plans specifications, and supervision of construction, including the actual and necessary expenses of the Bureau of Administration and to make expenditures out of such accounts for such expenses.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6019 - BOA Support Services

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	246,467.14	238,561.60	228,229.60	267,739.92
2 Accounts Receivable	-	-	-	-
3 Total Assets	246,467.14	238,561.60	228,229.60	267,739.92
4				
5 Due to Other Funds	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	221.05	-	70.32	4,951.12
9 Unreserved Fund Balance	246,246.09	238,561.60	228,159.28	262,788.80
10 Total Fund Equity	246,467.14	238,561.60	228,229.60	267,739.92
11 Total Liabilities and Fund Equity	246,467.14	238,561.60	228,229.60	267,739.92
12				
13				
14 Use of Money and Property	3,753.86	3,465.24	2,045.20	1,132.67
15 Sales and Services	895,800.00	849,000.00	892,000.00	1,030,000.00
16 Other Revenue	17.54	-	-	-
17 Total Operating Revenue	899,571.40	852,465.24	894,045.20	1,031,132.67
18				
19 Personal Services and Benefits	766,770.84	741,748.03	779,390.28	860,554.23
20 Travel	6,392.39	3,886.15	7,624.53	7,319.99
21 Contractual Services	113,644.88	103,934.79	107,906.69	111,460.96
22 Supplies and Materials	6,952.59	7,224.56	6,805.49	4,563.53
23 Capital Outlay	9,330.14	3,567.25	2,645.21	7,723.64
24 Interest Expense	-	10.00	5.00	-
25 Total Operating Expenditures/Expenses	903,090.84	860,370.78	904,377.20	991,622.35
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	(3,519.44)	(7,905.54)	(10,332.00)	39,510.32
32				
33 Beginning Fund Equity	249,986.58	246,467.14	238,561.60	228,229.60
34 Ending Equity	246,467.14	238,561.60	228,229.60	267,739.92

Company: 6019

Company Name: BOA Support Services

Fund Name: BOA Support Services

Fund Type: Internal Service

Purpose: This fund was established to account for revenues received by state agencies as reimbursement of the administrative costs incurred by the Bureau of Administration.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6021 - Property Management Internal Service Fund

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	31,846.76	25,882.18	12,554.01	17,492.80
2 Total Assets	31,846.76	25,882.18	12,554.01	17,492.80
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	23.54	-	-	-
8 Unreserved Fund Balance	31,823.22	25,882.18	12,554.01	17,492.80
9 Total Fund Equity	31,846.76	25,882.18	12,554.01	17,492.80
10 Total Liabilities and Fund Equity	31,846.76	25,882.18	12,554.01	17,492.80
11				
12				
13 Use of Money and Property	1,569.22	965.37	4,549.84	1,057.61
14 Sales and Services	181,031.91	215,644.51	247,004.65	290,952.15
15 Total Operating Revenue	182,601.13	216,609.88	251,554.49	292,009.76
16				
17 Personal Services and Benefits	136,494.07	124,348.93	150,223.54	176,301.75
18 Travel	601.90	414.00	561.00	1,196.00
19 Contractual Services	55,338.30	106,895.86	103,470.18	98,224.49
20 Supplies and Materials	7,082.88	5,831.46	10,016.79	9,213.07
21 Capital Outlay	3,303.70	84.21	610.56	2,135.66
22 Interest Expense	-	-	0.59	-
23 Total Operating Expenditures/Expenses	202,820.85	237,574.46	264,882.66	287,070.97
24				
25 Transfers In	-	15,000.00	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	15,000.00	-	-
28				
29 Net Change	(20,219.72)	(5,964.58)	(13,328.17)	4,938.79
30				
31 Beginning Fund Equity	52,066.48	31,846.76	25,882.18	12,554.01
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	31,846.76	25,882.18	12,554.01	17,492.80

Company: 6021

Company Name: Property Management Fund

Fund Name: Property Management Internal Service Fund

Fund Type: Internal Service

Purpose: SDCL 5-24-14 created the Property Management Internal Service Fund. Sources: All payments received by the Bureau of Administration pursuant to this section. Uses: The Commissioner of Administration shall apportion all expenses incurred in the administration and operation of the property management program to all state departments, agencies, and institutions utilizing such program.

Budget Information: Included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6509 - Special State Flag Account

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	373.03	16,156.97	9,760.51	14,108.75
2 Total Assets	373.03	16,156.97	9,760.51	14,108.75
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	284.70	-	-
8 Unreserved Fund Balance	373.03	15,872.27	9,760.51	14,108.75
9 Total Fund Equity	373.03	16,156.97	9,760.51	14,108.75
10 Total Liabilities and Fund Equity	373.03	16,156.97	9,760.51	14,108.75
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	31,984.73	30,737.71	29,006.12	36,504.72
15 Total Operating Revenue	31,984.73	30,737.71	29,006.12	36,504.72
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	33,241.50	26,953.77	35,372.09	32,156.48
21 Capital Outlay	-	-	30.49	-
22 Total Operating Expenditures/Expenses	33,241.50	26,953.77	35,402.58	32,156.48
23				
24 Transfers In	-	12,000.00	-	-
25 Transfers Out	(4,165.25)	-	-	-
26 Net Transfers In (Out)	(4,165.25)	12,000.00	-	-
27				
28 Net Change	(5,422.02)	15,783.94	(6,396.46)	4,348.24
29				
30 Beginning Fund Equity	5,795.05	373.03	16,156.97	9,760.51
31 Ending Equity	373.03	16,156.97	9,760.51	14,108.75

Company: 6509

Company Name: State Flag Account

Fund Name: Special State Flag Account

Fund Type: Enterprise

Purpose: SDCL 1-6-6 created the Special State Flag Account. Source: All funds from the sale of such flags shall be deposited into this account, from which payment shall be made by the bureau for the purchase of state flags and their replacements as it may deem sufficient from time to time. Use: The Bureau of Administration shall acquire, by purchase or otherwise, and to keep on hand at all times a sufficient quantity of the SD state flags, for distribution, loan or sale as it may determine, in order to meet the demand therefore from various public, semipublic and private organizations or persons.

Budget Information: Not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 6511 - Federal Surplus Property

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	393,280.60	534,437.20	347,440.43	689,468.93
2 Total Assets	393,280.60	534,437.20	347,440.43	689,468.93
3				
4 Due to Other Funds	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	8,418.00
8 Unreserved Fund Balance	393,280.60	534,437.20	347,440.43	681,050.93
9 Total Fund Equity	393,280.60	534,437.20	347,440.43	689,468.93
10 Total Liabilities and Fund Equity	393,280.60	534,437.20	347,440.43	689,468.93
11				
12				
13 Use of Money and Property	14,878.51	10,920.52	6,589.56	5,061.30
14 Sales and Services	3,865,927.79	4,433,289.47	4,889,638.16	4,461,387.91
15 Other Revenue	300.00	7,488.98	10,511.51	6,581.55
16 Total Operating Revenue	3,881,106.30	4,451,698.97	4,906,739.23	4,473,030.76
17				
18 Personal Services and Benefits	531,699.32	538,655.07	536,792.71	507,391.35
19 Travel	3,022.07	5,828.23	5,783.64	4,260.07
20 Contractual Services	777,073.21	698,146.98	708,946.12	698,849.81
21 Supplies and Materials	2,490,861.14	3,066,571.01	3,842,203.97	2,919,582.73
22 Capital Outlay	1,000.00	1,341.08	-	918.30
23 Interest Expense	0.64	-	9.56	-
24 Total Operating Expenditures/Expenses	3,803,656.38	4,310,542.37	5,093,736.00	4,131,002.26
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	77,449.92	141,156.60	(186,996.77)	342,028.50
31				
32 Beginning Fund Equity	315,830.68	393,280.60	534,437.20	347,440.43
33 Ending Equity	393,280.60	534,437.20	347,440.43	689,468.93

Company: 6511

Company Name: Federal Surplus Property

Fund Name: Federal Surplus Property

Fund Type: Enterprise

Purpose: SDCL 5-24-13 authorized the Bureau of Administration to expend monies and accept federal surplus commodities and property for the care, exchange and distribution of same to all eligible institutions.

Budget Information: Included in the General Appropriations Bill. Merchandise purchased for resale are not included in the General Appropriations Bill.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

	FY2012	FY2013	FY2014	FY2015
1 Cash Pooled with State Treasurer	368,490.10	309,048.97	(142,690.61)	1,109,122.68
2 Total Assets	368,490.10	309,048.97	(142,690.61)	1,109,122.68
3				
4 Due to Other Funds	368,490.10	308,394.28	(142,690.61)	1,109,122.68
5 Other Liabilities	-	654.69	-	-
5 Total Liabilities	368,490.10	309,048.97	(142,690.61)	1,109,122.68

Company: 8000

Company Name: Main Agency Fund

Fund Name: Surplus Property Sales Account

Fund Type: Agency

Purpose: SDCL 5-24A-13 states that any money derived from the sale of public personal property shall be retained in a revolving account. This revolving account shall be used to pay the administrative expenses pertaining directly to the transportation, sale, and storage of surplus public personal property. Any money derived from the sale of property acquired by dedicated funds, internal service funds, or property inventoried by constitutional institutions, less the administrative expenses pertaining directly to the transportation, storage, and sale of such property shall be returned to the respective fund or institution. Any money derived from the sale of property not acquired by dedicated funds, internal service funds, or property inventoried by constitutional institutions, less the administrative expenses pertaining directly to the transportation, storage, and sale of the property, shall be paid to the state treasurer at the end of each fiscal year.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 9013 - Liability Captive Insurance Company - STA

	FY2015
1 Cash Pooled with State Treasurer	(20,103.73)
2 Total Assets	(20,103.73)
3	
4 Due to Other Funds	-
5 Total Liabilities	-
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	(20,103.73)
9 Total Fund Equity	(20,103.73)
10 Total Liabilities and Fund Equity	(20,103.73)
11	
12	
13 Use of Money and Property	-
14 Sales and Services	-
15 Other Revenue	15,000.00
16 Total Operating Revenue	15,000.00
17	
18 Personal Services and Benefits	-
19 Travel	-
20 Contractual Services	2,703.58
21 Supplies and Materials	-
22 Capital Outlay	-
23 Interest Expense	-
24 Total Operating Expenditures/Expenses	2,703.58
25	
26 Transfers In	-
27 Transfers Out	-
28 Net Transfers In (Out)	-
29	
30 Net Change	12,296.42
31	
32 Beginning Fund Equity	(32,400.15)
33 Ending Equity	(20,103.73)

Company: 9013

Company Name: Liability Captive Insurance Company - STA

Fund Name: Liability Captive Insurance Company Fund

Fund Type: Enterprise

Purpose: SDCL 5-14-40 created the Liability Captive Insurance Company Fund. Part of this fund was separated to account for the portion providing coverage to the Science and Technology Authority. Source: The fund was capitalized with \$2.5 million released from the Science and Technology Authority indemnity fund (per SL 2015, HB 1186). Interest earned on money in the fund shall be deposited into the fund. Additionally this fund will charge premiums for the insurance coverage. Use: The Bureau of Administration may enter into an agreement with a captive insurance company for the management of the company's funds. Money in this fund may be used to pay for liability coverage as well as administrative costs for this fund. Unexpended money and any interest that may be credited to the fund shall remain in the fund. Any money in the liability captive insurance company fund is continuously appropriated. Any money deposited into and distributed from the fund shall be set forth in an informational budget.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

Per information on the BFM website, the insurance company will provide for \$1 million in coverage with a \$25,000 deductible. Reinsurance will be purchased to cover claims over the \$1 million.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 9028 - Liability Captive Insurance Company Fund

	FY2015
1 Cash Pooled with State Treasurer	(10,179.60)
2 Total Assets	(10,179.60)
3	
4 Due to Other Funds	-
5 Total Liabilities	-
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	(10,179.60)
9 Total Fund Equity	(10,179.60)
10 Total Liabilities and Fund Equity	(10,179.60)
11	
12	
13 Use of Money and Property	-
14 Sales and Services	-
15 Other Revenue	15,000.00
16 Total Operating Revenue	15,000.00
17	
18 Personal Services and Benefits	-
19 Travel	-
20 Contractual Services	2,787.45
21 Supplies and Materials	-
22 Capital Outlay	-
23 Interest Expense	-
24 Total Operating Expenditures/Expenses	2,787.45
25	
26 Transfers In	-
27 Transfers Out	-
28 Net Transfers In (Out)	-
29	
30 Net Change	12,212.55
31	
32 Beginning Fund Equity	(22,392.15)
33 Ending Equity	(10,179.60)

Company: 9028

Company Name: Liability Captive Insurance Company Fund

Fund Name: Liability Captive Insurance Company Fund

Fund Type: Enterprise

Purpose: SDCL 5-14-40 created the Liability Captive Insurance Company Fund to provide liability coverage to the South Dakota Building Authority, South Dakota Health and Educational Facilities Authority, South Dakota Housing Development Authority, South Dakota Ellsworth Development Authority, and the South Dakota Educational Enhancement Funding Corporation. Source: The fund was capitalized with a \$2.0 million General Fund appropriation (per SL 2015, HB 1187). Interest earned on money in the fund shall be deposited into the fund. Additionally this fund will charge premiums for the insurance coverage. Use: The Bureau of Administration may enter into an agreement with a captive insurance company for the management of the company's funds. Money in this fund may be used to pay for liability coverage as well as administrative costs for this fund. Unexpended money and any interest that may be credited to the fund shall remain in the fund. Any money in the liability captive insurance company fund is continuously appropriated. Any money deposited into and distributed from the fund shall be set forth in an informational budget.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

Per information on the BFM website, the insurance company will provide for \$1 million in coverage with a \$25,000 deductible. Reinsurance will be purchased to cover claims over the \$1 million.

Bureau of Administration
State Accounting System - Other Fund Balances
Company 9034 - Property & Casualty Captive Insurance Company Fund

	FY2015
1 Cash Pooled with State Treasurer	(3,671.98)
2 Total Assets	(3,671.98)
3	
4 Due to Other Funds	-
5 Total Liabilities	-
6	
7 Reserve for Encumbrances	-
8 Unreserved Fund Balance	(3,671.98)
9 Total Fund Equity	(3,671.98)
10 Total Liabilities and Fund Equity	(3,671.98)
11	
12	
13 Use of Money and Property	-
14 Sales and Services	-
15 Other Revenue	-
16 Total Operating Revenue	-
17	
18 Personal Services and Benefits	-
19 Travel	-
20 Contractual Services	3,332.53
21 Supplies and Materials	-
22 Capital Outlay	-
23 Interest Expense	-
24 Total Operating Expenditures/Expenses	3,332.53
25	
26 Transfers In	-
27 Transfers Out	-
28 Net Transfers In (Out)	-
29	
30 Net Change	(3,332.53)
31	
32 Beginning Fund Equity	(339.45)
33 Ending Equity	(3,671.98)

Company: 9013

Company Name: Property & Casualty Captive Insurance Company Fund

Fund Name: Property & Casualty Captive Insurance Company Fund

Fund Type: Enterprise

Purpose: SDCL 5-14-39 created the Property and Casualty Captive Insurance Company Fund to provide coverage for state-owned property. Source: The fund was capitalized with a \$4.0 million General Fund appropriation (per SL 2015, HB 1185). Interest earned on money in the fund shall be deposited into the fund. Additionally this fund will charge premiums for the insurance coverage. Use: The Bureau of Administration may enter into an agreement with a captive insurance company for the management of the company's funds. Money in this fund may be used to pay for property and casualty losses for state owned property as well as administrative and reinsurance costs for this fund. Unexpended money and any interest that may be credited to the fund shall remain in the fund. Any money in the property and casualty captive insurance company fund is continuously appropriated. Any money deposited into and distributed from the fund shall be set forth in an informational budget.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information:

Per information on the BFM website, the insurance company will provide for \$450,000 (\$700,000 wind/hail) in coverage with a \$50,000 deductible. Reinsurance will be purchased to cover claims over the \$450,000 (\$700,000 wind/hail).